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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MOUNT DESERT

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	106	45	151	0	151
10	ATTENDING PUPILS (OCTOBER 2011)	121	46	167	0	167
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	113.5	45.5	159.0 (100%)	0.0 (0%)	159.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	6.7 (17:1)	2.8 (16:1)	0.0 (15:1)	=	9.5	/	17.2	=	.55	X	899,014	=	494,458	0
B.	GUIDANCE	0.4 (315:1)	0.1 (315:1)	0.0 (225:1)	=	0.5	/	0.8	=	.63	X	47,490	=	29,919	0
C.	LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3	/	0.0	=	.30	X	0	=	9,679	0
D.	HEALTH	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3	/	0.8	=	.38	X	43,309	=	16,457	0
E.	EDUCATION TECHS	1.3 (090:1)	0.5 (090:1)	0.0 (225:1)	=	1.8	/	2.0	=	.90	X	40,073	=	36,066	0
F.	LIBRARY TECHS	0.3 (450:1)	0.1 (450:1)	0.0 (450:1)	=	0.4	/	0.0	=	.40	X	0	=	5,725	0
G.	CLERICAL	0.6 (180:1)	0.3 (180:1)	0.0 (180:1)	=	0.9	/	1.0	=	.90	X	32,130	=	28,917	0
H.	SCHOOL ADMIN.	0.4 (275:1)	0.2 (275:1)	0.0 (284:1)	=	0.6	/	1.3	=	.46	X	89,992	=	41,396	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		5,883	0
B.	Supplies and Equipment	346	478		55,014	0
C.	Professional Development	59	59		9,381	0
D.	Instructional Leadership Support	24	24		3,816	0
E.	Co- and Extra-Curricular Student	34	114		5,406	0
F.	System Administration/Support	220	220		34,980	0
G.	Operations & Maintenance	1,013	1,204		161,067	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	104,597	0
B.	Education & Library Technicians	36.00%	15,045	0
C.	Clerical	29.00%	8,386	0
D.	School Administrators	14.00%	5,795	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-46,795	0
16	Adjustment for Title I Revenues	-12,879	0

17	TOTALS	1012,312	0
18	E.P.S. RATES	6,367	0

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	159.0	0.0	159.0		
	OCTOBER 2009	152.0	0.0	152.0		
	APRIL 2010	148.0	0.0	148.0		
	OCTOBER 2010	152.0	0.0	152.0		
	APRIL 2011	144.0	0.0	144.0		
	OCTOBER 2011	163.0	0.0	163.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	153.5 +	0.00	X	6,367.00	= 977,334.50
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,367.00	= 2,387.63
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,367.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2086	32.0	X .15	X	6,367.00	= 30,561.60
	9-12 DISADVANTAGED @ .2086	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,367.00	= 8,913.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	153.5		X	43.00	= 6,600.50
	9-12 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	153.5		X	98.00	= 15,043.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	296.00	= 0.00
	K-2 PUPILS	58.0	X .10	X	6,367.00	= 36,928.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,077,769.63
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,045,436.54
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,045,436.54

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	14,681.57	X	101.10%	=	14,843.07
32	SPECIAL EDUCATION - EPS ALLOCATION					369,662.37
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					104,666.54
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					489,171.98
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,534,608.52

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - MOUNT DESERT				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - MOUNT DESERT				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - MOUNT DESERT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,534,608.52

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
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	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
MOUNT DESERT	153.5 100.00%	1,534,608.52		0.00		1,534,608.52			
TOTAL	153.5					1,534,608.52			
		2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MOUNT DESERT		1,358,384,370	7.690	10,445,975.81		1,534,608.52	1,534,608.52	100.00% 1.13M	
TOTAL		1,358,384,370		10,445,975.81		1,534,608.52	1,534,608.52	100.00% 1.13M	
 							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,534,608.52	1,534,608.52	0.00	
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS							129,381.83-	129,381.83	
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,534,608.52	1,405,226.69	129,381.83	
51 PLUS AUDIT ADJUSTMENTS								0.00	
52 LESS AUDIT ADJUSTMENTS								0.00	
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00	
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00	
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00	
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00	
59A MINIMUM TEACHER SALARY ADJUSTMENT								0.00	
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00	
59D BUS REFURBISHING ADJUSTMENT								0.00	
59E LESS MAINECARE SEED								0.00	
60 A D J U S T E D S T A T E C O N T R I B U T I O N								129,381.83	
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):						LOCAL SHARE % = 100.00%	STATE SHARE % =	0.00%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):						LOCAL SHARE % = 91.57%	STATE SHARE % =	8.43%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION						1,566,941.61			

		***** WARRANT ARTICLE *****			
		TOTAL	LOCAL		
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN		ALLOCATION	CONTRIBUTION	PERCENT	MILLS

MOUNT DESERT		1,534,608.52	1,405,226.69	100.00%	1.03
TOTAL		1,534,608.52	1,405,226.69	100.00%	1.03